

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

PROFESSIONAL REAL ESTATE SERVICES, INC.,

Plaintiff,

-against-

LINCOLN PROPERTY COMPANY COMMERCIAL,
INC.,

Defendant.

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07 CIV 7175 (AKH)

RULE 7.1 STATEMENT

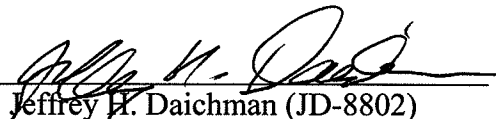
Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant Lincoln Property Company Commercial, Inc. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held:

None.

Dated: New York, New York
September 28, 2007

KANE KESSLER, P.C.

By: _____


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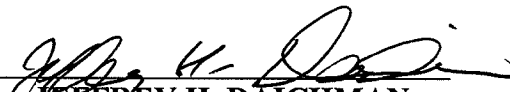
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**ATTORNEYS FOR DEFENDANT
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record on this the 28th day of September, 2007, to the following address:

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Laura-Michelle Rizzo, Esq.
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JEFFREY H. DAICHMAN